

**WHAT IS CLAIMED IS:**

1. A production method of N-acylamino acid or a salt thereof, which comprises a step of reacting an amino acid or a salt thereof with a fatty acid halide under basic conditions in the presence of a phosphorus compound.
2. The production method of claim 1, wherein the phosphorus compound is a reducing phosphorus compound.
3. The production method of claim 2, wherein the reducing phosphorus compound is selected from the group consisting of a phosphorous acid, a hypophosphorous acid and metal salts thereof.
4. The production method of claim 1, wherein the amount of the phosphorus compound to be added is 0.5-38 wt% of the amino acid or a salt thereof.
5. The production method of claim 1, wherein the amino acid is an acidic amino acid.
6. The production method of claim 1, wherein the amino acid is glutamic acid or a sodium salt thereof.
7. A fragrance cosmetic toiletry product comprising N-acylamino acid or a salt thereof produced by the production method of claim 1.
8. A fragrance cosmetic toiletry product comprising N-acylamino acid or a salt thereof produced by the production method of claim 2.
9. A fragrance cosmetic toiletry product comprising N-acylamino acid or a salt thereof produced by the production method of claim 3.

10. A fragrance cosmetic toiletry product comprising N-acylamino acid or a salt thereof produced by the production method of claim 4.